

## Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/06/30	2023/01/01To2023/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	729,318	352,553
Profit (loss) before tax	729,318	352,553
Depreciation expense	230,369	211,448
Amortization expense	9,997	9,626
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	3,934	0
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-12,352	0
Interest expense	23,668	21,589
Interest income	-71,378	-42,993
Dividend income	-2,367	-1,626
Share-based payments	0	1,066
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,393	-149
Loss (gain) on disposal of property, plan and equipment	1,634	2,598
Other adjustments to reconcile profit (loss)	26,235	37,079
Total adjustments to reconcile profit (loss)	212,133	238,638
Decrease (increase) in notes receivable	-4,837	-52,324
Decrease (increase) in accounts receivable	-71,934	-20,321
Decrease (increase) in accounts receivable due from related parties	23,983	46,179
Decrease (increase) in other receivable due from related parties	-40	1,679
Decrease (increase) in inventories	-144,857	91,134
Decrease (increase) in other operating assets	7,655	3,443
Total changes in operating assets	-190,030	69,790
Increase (decrease) in accounts payable	119,548	20,319
Increase (decrease) in accounts payable to related parties	-5,314	-7,883
Increase (decrease) in other payable to related parties	-1,351	1,478
Increase (decrease) in other operating liabilities	-355	-72,690
Total changes in operating liabilities	112,528	-58,776
Total changes in operating assets and liabilities	-77,502	11,014
Total adjustments	134,631	249,652
Cash inflow (outflow) generated from operations	863,949	602,205
Interest received	62,614	29,164
Dividends received	2,367	1,626
Interest paid	-17,157	-22,140
Income taxes refund (paid)	-189,360	-72,752
Net cash flows from (used in) operating activities	722,413	538,103
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-483,356	-215,736
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	275,342
Acquisition of financial assets at amortised cost	-1,286,685	-963,220
Proceeds from disposal of financial assets at amortised cost	300,930	585,602
Acquisition of financial assets at fair value through profit or loss	-303,332	0
Proceeds from disposal of financial assets at fair value through profit or loss	264,196	0
Acquisition of property, plant and equipment	-226,367	-295,603
Proceeds from disposal of property, plant and equipment	4,366	3,424
Increase in refundable deposits	0	-4,811
Decrease in refundable deposits	3,742	0
Acquisition of intangible assets	-3,311	-6,116
Increase in other non-current assets	-368	0
Decrease in other non-current assets	0	964
Increase in prepayments for business facilities	-17,652	-2,671
Net cash flows from (used in) investing activities	-1,747,837	-622,825
Cash flows from (used in) financing activities		
Increase in short-term loans	1,135,000	1,735,000
Decrease in short-term loans	-1,070,000	-750,000
Proceeds from long-term debt	235,000	100,000
Repayments of long-term debt	-206,369	-112,500
Increase in guarantee deposits received	12	200
Payments of lease liabilities	-7,870	-10,604
Treasury shares sold to employees	0	1,419
Net cash flows from (used in) financing activities	85,773	963,515
Effect of exchange rate changes on cash and cash equivalents	115,654	-42,309
Net increase (decrease) in cash and cash equivalents	-823,997	836,484
Cash and cash equivalents at beginning of period	2,522,821	1,837,820
Cash and cash equivalents at end of period	1,698,824	2,674,304
Cash and cash equivalents reported in the statement of financial position	1,698,824	2,674,304